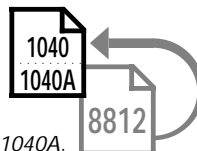


Harry and Rita Smith are Married Filing Jointly and have five dependent children under the age of 17. The children are qualifying children for purposes of the child tax credit. Harry and Rita's AGI is \$ 48,850 and their tax liability is \$2,000. They received an advance payment of \$2,000 during 2003. Their Social Security and Medicare taxes are \$1,300 and their earned income credit is \$0. According to their Form 8812, what is the amount of their additional child tax credit?

**Additional Child Tax Credit****2003**Attachment  
Sequence No. **47**Department of the Treasury  
Internal Revenue Service

Complete and attach to Form 1040 or Form 1040A.

Name(s) shown on return

Your social security number

**Part I All Filers**

**1** Enter the amount from line 3 of your Child Tax Credit Worksheet on page 41 of the Form 1040 instructions or page 38 of the Form 1040A instructions. If you used Pub. 972, enter the amount from line 10 of the worksheet on page 4 of the publication . . . . .

**1**

**2** Enter the amount from Form 1040, line 49, or Form 1040A, line 33 . . . . .

**2**

**3** Subtract line 2 from line 1. If zero, **stop**; you cannot take this credit . . . . .

**3**

**4** Enter your total taxable earned income. See the instructions on back . . . . .

**4**

**5** Is the amount on line 4 more than \$10,500?

☐ **No.** Leave line 5 blank and enter -0- on line 6.

☐ **Yes.** Subtract \$10,500 from the amount on line 4. Enter the result . . . . .

**5**

**6** Multiply the amount on line 5 by 10% (.10) and enter the result . . . . .

**6**

**Next.** Do you have three or more qualifying children?

☐ **No.** If line 6 is zero, **stop**; you cannot take this credit. Otherwise, skip Part II and enter the **smaller** of line 3 or line 6 on line 13.

☐ **Yes.** If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.

**Part II Certain Filers Who Have Three or More Qualifying Children**

**7** Enter the total of the withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see the instructions on back . . . . .

**7**

**8 1040 filers:** Enter the total of the amounts from Form 1040, lines 28 and 56, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 60. }  
**1040A filers:** Enter -0-.

**8**

**9** Add lines 7 and 8 . . . . .

**9**

**10 1040 filers:** Enter the total of the amounts from Form 1040, lines 63 and 64. }  
**1040A filers:** Enter the total of the amount from Form 1040A, line 41, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see the instructions on back).

**10**

**11** Subtract line 10 from line 9. If zero or less, enter -0- . . . . .

**11**

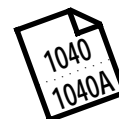
**12** Enter the **larger** of line 6 or line 11 here . . . . .

**12**

**Next,** enter the **smaller** of line 3 or line 12 on line 13.

**Part III Your Additional Child Tax Credit**

**13 This is your additional child tax credit . . . . .**

**13**

Enter this amount on  
Form 1040, line 65, or  
Form 1040A, line 42.